

SOUTHWEST WASHINGTON HEALTH DISTRICT
Clark County, Washington
January 1, 1994 Through December 31, 1994

Schedule Of Findings

1. The Southwest Washington Health District Should Improve Controls Over Travel And Work Related Expenses

Our review of employee travel and work related expenditure reimbursements disclosed the following conditions:

- a. Employees received reimbursement for meals without submitting receipts which is contrary to district policy.
- b. An employee submitted the same airline ticket on two separate claim vouchers and received reimbursement on both occasions resulting in an overpayment of \$164.00.
- c. An employee received reimbursement for tuition as allowed by district policy. However, the reimbursement was not requested eight weeks in advance of the classes and no proof was provided that the classes were completed as required by district policy.
- d. Employees received reimbursement for unallowable district expenses such as flowers purchased for a retirement party, additional hotel expenses incurred as a result of having a nondistrict individual along on a business trip, and car rental expense for a day beyond the last day of a business conference.

These conditions were caused by inadequate review during the approval process which resulted in improper and unsupported employee reimbursements. Collectively, these conditions reveal internal control weaknesses over employee travel and work related expense reimbursements.

We recommend that the district strengthen controls to ensure that claims for reimbursements are adequately reviewed and approved. We further recommend that the district recoup any overpayments made to employees noted as a result of the audit.